

As part of Act 1073 of 2003, the Office of the Attorney General is required to compile information about cigarettes and roll-your-own tobacco sold in the State.

Those who should complete this form and submit it quarterly are:

Any person or entity who has been granted and holds a wholesale cigarette license or permit, or a wholesale tobacco license or permit, pursuant to Arkansas Code §26-57-215, or any person or entity who, as a retailer, purchases tobacco products directly from a manufacturer or an unlicensed wholesaler or distributor and is therefore liable for reporting and paying taxes under Arkansas Code §26-57-211(a)(1)(B).

Definitions

“Cigarette” means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains (i) any roll of tobacco wrapped in paper or in any substance not containing tobacco; or (ii) tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette; or (iii) any roll of tobacco, which, because of its appearance, the type of tobacco, used in the filler or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in clause (i) of this definition.

The term “cigarette” includes “roll-your-own” tobacco (i.e., any tobacco, which, because of its appearance, type, packaging, or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes). For purposes of this definition of “cigarette”, 0.09 ounces of “roll-your-own” tobacco constitutes one individual “cigarette”.

“Tobacco product manufacturer” means any person who meets the definitions found in Ark. Code §26-57-260(a)(9).

Instructions for Completing Reverse Side

This report must be completed for every brand that is stamped for sale within this state.

Column a:

Enter the number of individual cigarettes sold quarterly in Arkansas in packages bearing the excise tax stamp of this state. List only cigarettes contained in packages to which you affixed the excise tax stamp of Arkansas. Do not list cigarettes that were purchased with the tax stamp already affixed.

Column b:

Enter number of ounces of roll-you-own tobacco sold in Arkansas.

Column c:

Enter the full brand name of the product sold (do not abbreviate). Do not break down into sub-categories, such as regular, menthol, light, etc. For example, for a cigarette named “Alpha Bravo Gold Menthol Lights” report on “Alpha Bravo Gold”. Do not report as “AB Gold” or “AB Gold Menthol Lights”.

Column d:

Enter the name and address of the manufacturer of the brand.

Column e:

Enter the name and address of the person from whom each brand was purchased if different from the person identified in column d.

Column f:

Enter the name and address of the person of the importer of the brand (if known).

Preparation of the schedule

Enter your business name and address as they appear on your Wholesale Cigarette Permit. Also enter a facsimile number, electronic address, and the name and telephone number of an individual able to answer questions about your report.

- ❖ If more space is required you may copy this form.
- ❖ Return the completed form no later than 20 days after the close of the reporting quarter. Each report must be signed by an individual authorized to speak for your business
- ❖ Mail completed schedule to:

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